

Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE
41 STATE STREET
ALBANY, NY 12231

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

~~County~~

~~City~~ of CLAY

~~Town~~

~~Village~~

Local Law No. 2 of the year 20 07

A local law to Amend CHAPTER 205 entitled "TAXATION" by adding a new Article VIII
(insert Title)

entitled 'Converted Condominium Assessment Method' to the Code of the
Town of Clay.

Be it enacted by the Town Board of the Town of Clay of the
(Name of Legislative Body)

~~County~~

~~City~~ of Clay

~~Town~~

~~Village~~

as follows:

SEE ATTACHED LOCAL LAW

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 2 of 20 07 of the ~~(County)~~(City)(Town)(Village) of Clay was duly passed by the Town Board of the Town of Clay on 3-19 20 07, in accordance with the applicable provisions of law.
(Name of Legislative body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 _____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20 _____, and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the _____ and was deemed duly adopted on _____ 20 _____, in accordance with the applicable provisions of law.
(Elective Chief Executive Officer*)

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 _____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20 _____, and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the _____ on _____ 20 _____.
(Elective Chief Executive Officer*) Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general) (special)(annual) election held on _____ 20 _____, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 _____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20 _____, and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the _____ on _____ 20 _____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20 _____, in accordance with the applicable provisions of law.
(Elective Chief Executive Officer*)

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

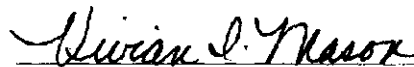
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 _____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20 _____, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 _____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20 _____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph _____, above.



Clerk of the county legislative body, City, Town or Village Clerk or
officer designated by local legislative body

VIVIAN I. MASON, TOWN CLERK

Date: **MARCH 29, 2007**

(Seal)

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK
COUNTY OF **ONONDAGA**

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

Signature


ROBERT M. GERMAIN
TOWN ATTORNEY

Title

~~Clerk~~

~~Clerk~~ of **CLAY**

Town

~~Village~~

Date: **MARCH 29, 2007**

LOCAL LAW NO. 2 OF THE YEAR 2007 TOWN OF CLAY

A Local Law amending **CHAPTER 205**, entitled "**TAXATION**" by adding a new **Article VIII**, entitled "**Converted Condominium Assessment Method**" to the Code of the Town of Clay.

IT IS ENACTED by the Town Board of the Town of Clay, County of Onondaga as follows:

SECTION 1. Amending **Chapter 205** entitled "**TAXATION**" to the Code of the Town of Clay. The purpose of this local law is to amend **Chapter 205 "Taxation"** by adding a new **Article VIII**, to be entitled "**Converted Condominium Assessment Method**" to the Code of the Town of Clay as permitted by the Real Property Tax Law, Section 581(1)(c) to provide that the method of assessing condominiums contained in Real Property Tax Law Section 581(1)(a) shall not apply to converted condominium units in the Town of Clay. Said Local Law is to read as follows:

See attached Local Law

The Town Board called public hearing on December 5th, 2007 for March 5th, 2007.

Town Board held and completed public hearing on March 5th, 2007.

Town Board approving resolution passed March 19, 2007.

Local Law No. 2 of the Year 2007 as approved by Town Board sent to Dept. of State on March 29, 2007.

On _____ received letter from Dept. of State with notification of date filed being _____ .

§ 205-34 Title.

This local law shall be known as " A Law Amending **Chapter 205, "TAXATION"** by adding a new **Article VIII** entitled "**CONVERTED CONDOMINIUM ASSESSMENT METHOD**" to the Code the Town of Clay.

§ 205-35 Authority.

This local law is enacted pursuant to the authority of the New York State Municipal Home Rule Law, Section 10, New York State Town Law and New York State Real Property Tax Law, §81(1)(c).

§ 205-36 Purpose and findings.

The intent of the Town Board of the Town of Clay is to adopt a local law as permitted by the Real Property Tax Law ("RPTL"), § 581(1)(c) providing that the method of assessing condominiums contained in RPTL § 581(1)(a) shall not apply to converted condominium units in the Town of Clay.

The Town Board finds, upon the recommendation of the assessor, that it is desirable to the greatest extent possible under the Law, to give the Town the option of assessing single family residences at market value. The Town Board wishes to prevent the characterization of single family residences as condominiums since such characterization may prevent the assessor from using the market value method of determining a property's value for a single family residence from being used and thus result in a lower assessment than its current market value. The Town Board of the Town of Clay believes that uneven and unfair taxation results when condominiums are not taxed at market value.

§ 205.37 Amendments to Chapter 205 of the Town of Clay Code.

Chapter 205, entitled "**Taxation**" of the Code of the Town of Clay is hereby amended as follows:

Pursuant to the authority granted to the Town by RPTL §581(1)(c), the provisions of RPTL §581(1)(a) shall not apply to converted condominium units within the Town of Clay. The Town of Clay does not recognize converted condominium units as defined in RPTL §581(1)(c) as condominium units for the purpose of assessing the value of said condominium.

§ 205.38 Validity.

If any part or provision of this local law or the application thereof to any person or circumstance be adjudicated invalid by a court of competent jurisdiction, such judgment shall be confined in its operation to the part or provision or application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this local law or the application thereof to other persons or circumstances, and the Town Board of the Town of Clay hereby declares that it would have passed this local law or the remainder thereof had such invalid application or invalid provision been apparent.

§ 205.39 Repeal.

All ordinances, local laws and parts thereof that are inconsistent with this local law are hereby repealed.

§ 205.40 Effective date.

This local law shall take effect immediately upon filing in the office of the New York State Secretary of State in accordance with section 27 of the Municipal Home Rule Law.